

# GEORGIA LOCAL GOVERNMENT FINANCE 1 9 9 8 HIGHLIGHTS



Georgia Department of Community Affairs

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## Executive Summary

- ◆ County governments reported total revenues amounting to \$4.993 billion in FY 1998. General revenue collections totaled \$4.3 billion, while the balance, \$652 million, were realized from enterprise funds.
- ◆ Municipal governments reported total revenue collections amounting to \$3.7 billion in the 1998 fiscal year. Collections from general revenues amounted to \$1.9 billion, slightly more than the \$1.8 billion cities received from the collection of enterprise funds.
- ◆ The three consolidated county and city governments realized total revenues of \$506 million in FY 1998. Consolidated governments reported a total of \$420 million from general revenues and \$85 million from enterprise fund revenues.
- ◆ Counties reported total expenditures amounting to \$4.985 billion in FY 1998. County general expenditures amounted to \$3.6 billion. Expenditures from enterprise funds totaled \$829 million while debt service costs amounted to \$576 million.
- ◆ Municipal total expenditures equaled slightly less than \$4.0 billion in the 1998 fiscal year, down from the \$4.3 billion reported in the previous year. General expenditures for cities totaled \$1.7 billion compared to \$1.8 billion from enterprise funds. Debt service costs for municipalities amounted to \$437 million.
- ◆ Consolidated governments spent a total of \$538 million in the last fiscal year. General expenditures totaled \$401 million; enterprise funds expenditures amounted to \$80 million and debt service costs for the consolidated governments equaled \$56 million.
- ◆ Counties held a total of \$2.4 billion in outstanding debt at the end of the past fiscal year. During the fiscal year counties issued a total of \$584 million in new debt. Counties retired a total of \$445 million in old debt during the year. Interest payments on debt amounted to a reported \$132 million.
- ◆ At the end of FY 1998, municipalities held outstanding debt of all types amounting to \$3.8 billion. During the year municipalities issued a total of \$782 million in debt. Municipalities retired a total of \$259 million during the year while interest payments made on debt equaled \$178 million.
- ◆ Consolidated governments reported a total of \$289 million in outstanding debt at the end of the 1998 fiscal year. The three consolidated governments issued a total of \$50 million in new debt of all types during the year. During FY 1998, consolidated governments retired a total of \$41 million in old debt. Interest payments on debt amounted to a reported \$15 million in 1998.
- ◆ At the end of FY 1998, counties held a total of \$3.4 billion in cash and investment assets.
- ◆ Municipalities held a total of \$2.4 billion in cash and investment assets at the end of the fiscal year.
- ◆ The three consolidated governments reported cash and investment assets amounting to \$396 million at the end of the 1998 fiscal year.

## County Government Finances: 1998

Georgia's counties reported total revenues amounting to just under \$5 billion in the 1998 fiscal year, an increase over the \$4.7 billion reported in FY 1997. General revenues, all funds except those from enterprise fund activities, amounted to \$4.3 billion while revenues from enterprise funds accounted for \$652 million.

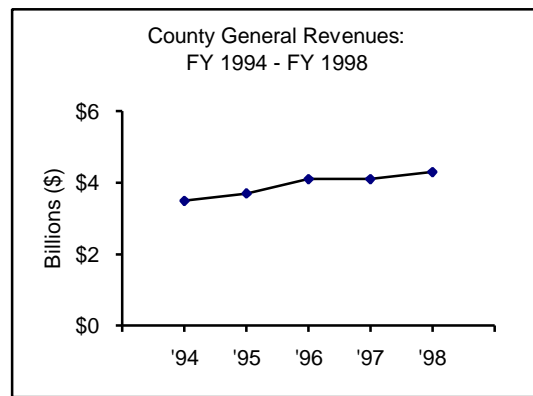
Expenditures from all sources amounted to almost \$5 billion in the 1998 fiscal year. General expenditures totaled \$3.6 billion while expenditures for enterprise fund activities amounted to \$829 million and debt service costs added another \$576 million.

Counties held a total of \$2.4 billion in outstanding debt at the end of FY 1998. During the year a total of \$584 million in new debt was issued and \$445 million in old debt was retired. Interest payments on debt during the year amounted to \$132 million.

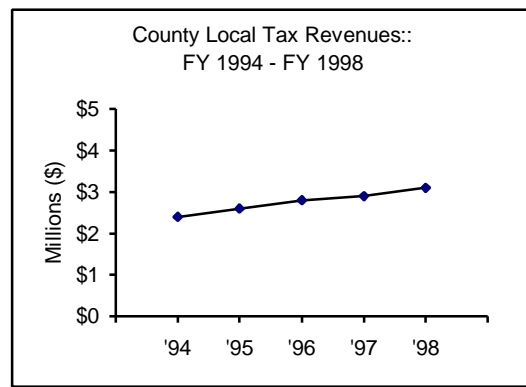
Counties held a total of \$3.4 billion in cash and investment assets at the end of the 1998 fiscal year, an increase over the \$3.1 billion held at the end of 1997.

### County General Revenues

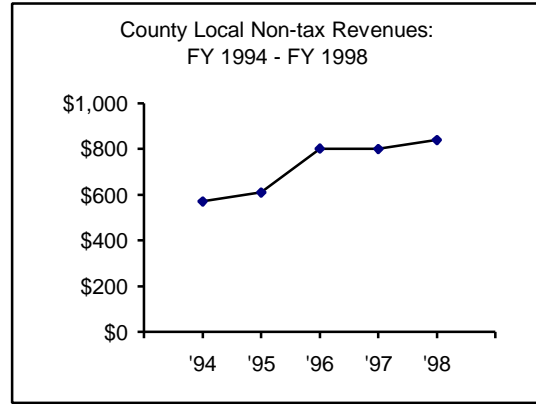
Counties received a total of \$4.3 billion in general revenues in FY 1998. General revenues are the most important part of the county revenue dollar, accounting for over 87% of all county revenues in the fiscal year.



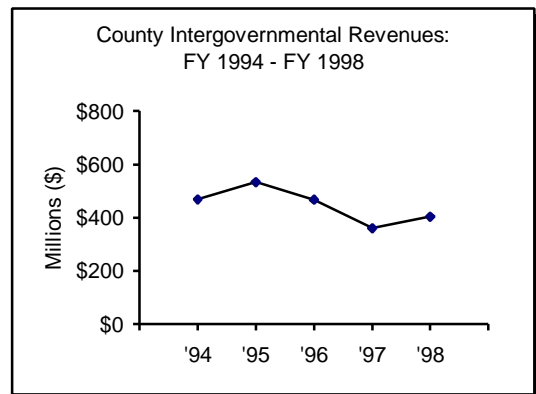
Revenues from local tax sources, such as property taxes, sales taxes and excise and special use taxes, totaled \$3.1 billion during FY 1998, over 60% of all county revenues. Over the period of FY 1994 to FY 1998, local tax collections have remained fairly constant as a percentage of total revenues, staying at around 60% of total revenues.



Collections of local non-tax revenues amounted to \$839 million in FY 1998, accounting for 16% of the total county revenue dollar. Local non-tax revenue sources include service charges, licenses, permits and fees, and funds derived from the use of money and property. Local non-tax revenues have shown an increase in the period since FY 1994, climbing from \$570 million to the level of \$839 million.



Counties received a total of \$403 million in intergovernmental revenues in the 1998 fiscal year, an increase over the \$360 million received in the previous year. Intergovernmental revenues amount to just 8% of total county revenue collections.

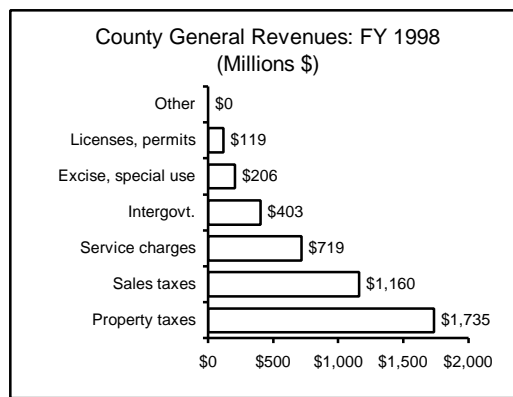


State funds received by counties equaled \$312 million in FY 1998, 6% of total revenues. Federal funds increased from \$49 million in FY 1997 to \$63 million in the past fiscal year. Revenues from other local governments remained at a level of \$28 million. While decreasing as a percentage of total revenues since FY 1994, intergovernmental revenues have remained at a level of 8% of total revenues for the past two fiscal years.

County Intergovernmental Revenues, by Type: FY 1994 – FY 1998  
(Millions of Dollars)

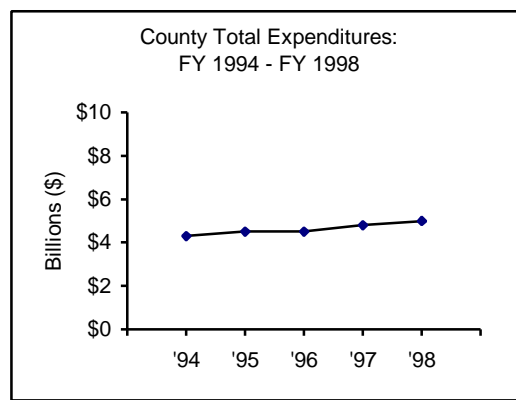
Source	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998
State	\$412	\$448	\$281	\$281	\$312
Federal	\$40	\$66	\$66	\$49	\$63
Other local	\$16	\$19	\$30	\$28	\$28

Property tax revenues accounted for \$1.7 billion or 35% of the total revenues collected by counties in FY 1998. Sales tax revenues amounted to an additional \$1.2 billion or 23% of total revenues. Taken together, revenues from property taxes and sales taxes accounted for 58% of the county revenue dollar. Service charge revenues claimed an additional 12% (\$609 million) and intergovernmental revenues accounted for 8% (\$403 million) of total revenues.



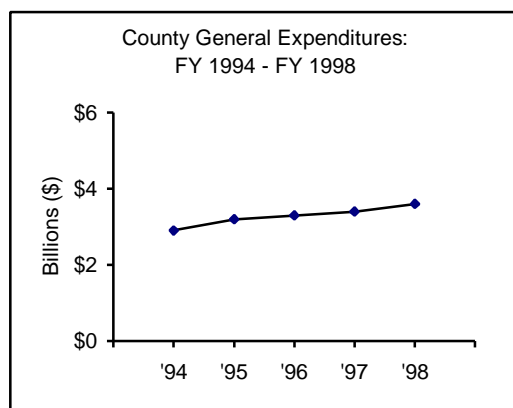
## County Expenditures

Georgia's counties reported expenditures totaling \$4.99 billion in FY 1998. Since FY 1994 county expenditures have been fairly stable, rising from a level of \$4.3 billion to the present level.



## County General Expenditures

County general expenditures amounted to \$3.6 billion in FY 1998. Since FY 1994, general expenditures have grown from a level of \$2.9 billion to the current level. General expenditures account for 72% of total county spending.

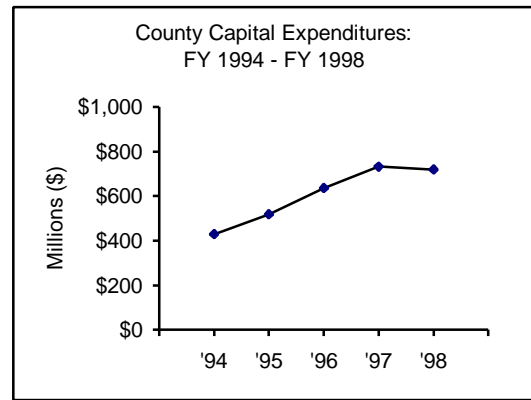


County General Expenditures, by Category: FY 1998

Category	Amount (\$)	% of Total
Public safety	\$854 million	17%
Administration	\$569 million	11%
Health and human services	\$474 million	9%
Highways, streets and drainage	\$264 million	5%
Courts	\$257 million	5%
Leisure services	\$161 million	3%
Other expenditures	\$134 million	3%
Community development	\$80 million	2%
Public works	\$65 million	1%
Education (non-school board)	\$2 million	+0%

Public safety expenditures claimed the largest share of the county dollar in FY 1998, amounting to \$854 million or 17% of total county spending. Spending for administration totaled \$569 million, amounting to 11% of total expenditures. Health and human services spending totaled \$474 million in the fiscal year. Expenditures for highways, streets and drainage amounted to \$264 million or just 5% of total spending while spending for courts amounted to \$257 million.

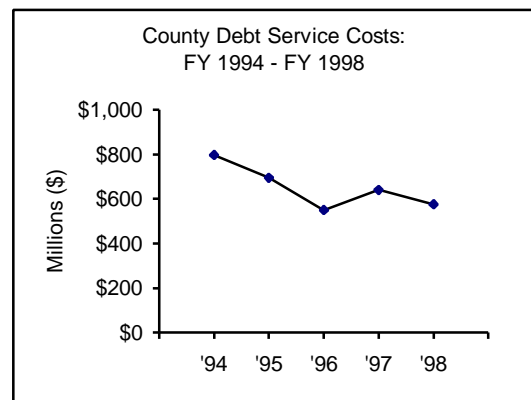
Capital expenditures, spending for the purchase of equipment, land and structures, and construction, totaled \$720 million in the past fiscal year. Capital spending accounted for 14% of total spending in FY 1998.



## County Debt Service Costs

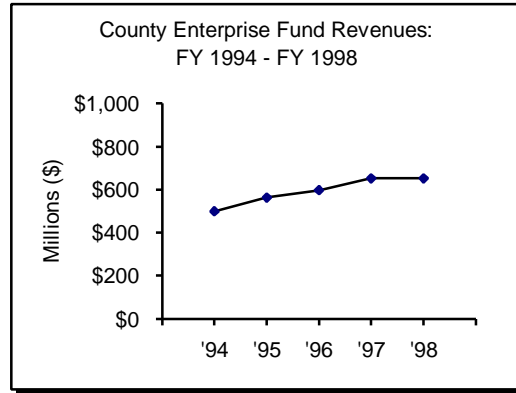
Debt services costs in FY 1998 amounted to \$576 million of the total amounts spent by counties. Since FY 1994, debt service costs have declined from a reported \$798 million to the current level.

In 1998, debt retirement accounted for \$444 million while interest costs claimed \$132 million of the total debt service costs.



## Finances of County Enterprise Funds

Enterprise fund revenues in FY 1998 totaled \$652 million for county governments, almost equal to the amount reported in the previous year. Since FY 1994, however, enterprise funds revenues have increased from a level of \$500 million to the present level.

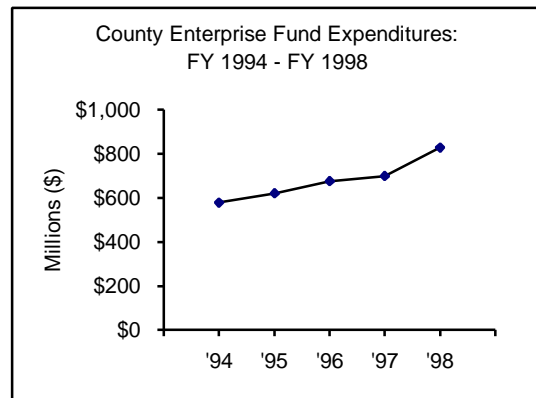


Revenues from county water and sewer systems, totaling \$533 million, accounted for the largest share of the enterprise fund dollar. Revenues from solid waste systems amounted to \$93 million, an increase over the \$76 million received in FY 1994. Revenues from other enterprise funds accounted for an additional \$26 million of the total received from these sources. Enterprise fund revenues accounted for only 13% of the county revenue dollar in FY 1998.

Revenues of County Enterprise Funds, by Type: FY 1998

Category	Amount (\$)	% of total
Water and sewer supply system	\$532 million	11%
Solid waste system	\$93 million	2%
Other enterprise funds	\$21 million	+0%
Airport	\$4 million	+0%
Gas supply system	\$1 million	+0%

Expenditures incurred from enterprise funds totaled \$829 million in FY 1998, an increase from \$699 million reported in FY 1997. Overall, enterprise fund expenditures accounted for 17% of total county spending in the past fiscal year.





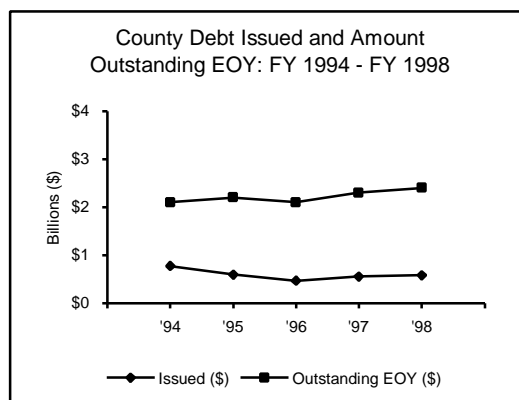
Expenditures from County Enterprise Funds, by Type: FY 1998		
Category	Amount (\$)	% of total
Water and sewer supply system	\$678 million	14%
Solid waste system	\$98 million	2%
Other enterprise funds	\$44 million	1%
Airport	\$8 million	+0%
Gas supply system	\$1 million	+0%

Spending for county water and sewer systems totaled \$678 million in FY 1998, or 16% of the county spending dollar. Solid waste system spending amounted to \$98 million while spending from other enterprise fund accounts accounted for an additional \$44 million, less than 1% of total county spending.

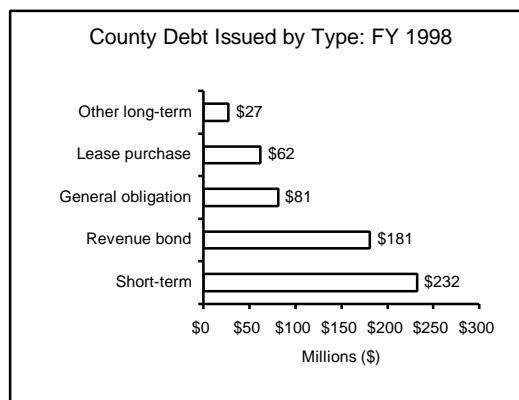
## County Debt Patterns

Counties in FY 1998 reported issuing a total of \$584 million in new debt of all types, a slight increase over the \$558 reported in FY 1997. Counties have issued just under \$3.0 billion in new debt since FY 1994.

At the end of the fiscal year, counties held a total of \$2.4 billion in all forms of debt. The amount of debt outstanding at the end of the fiscal year has increased from \$2.1 billion in FY 1994 to the current level.



Over 40% of the new debt issued by counties in FY 1998 was issued in the form of short-term borrowing, amounting to \$232 million in the fiscal year. Borrowing in the form of revenue bonds amounted to an additional \$181 million. These two forms of borrowing accounted for over 70% of the debt issued by counties in the year. General obligation borrowing totaled \$81 million while lease purchase borrowing accounted for \$62 million and other-long term borrowing accounted for \$27 million.

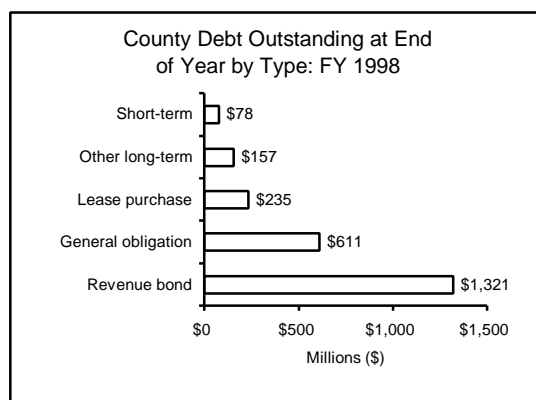


Borrowing in the form of revenue bonds for water and sewer systems totaled \$156 million or 27% of the total issued. General obligation borrowing for parks and recreation facilities totaled \$32 million while general obligation borrowing for water and sewer systems

amounted to \$26 million. Lease pool borrowing for public buildings accounted for an additional \$21 million.

County Debt Issued by Purpose by Amount: FY 1998			
Category	Type	Amount (\$)	% of total
Short-term	Short-term	\$232 million	40%
Water and sewer	Revenue	\$171 million	29%
Parks and recreation facilities	G.O.	\$32 million	6%
Public buildings	Lease pool	\$21 million	4%
Water and sewer	G.O.	\$20 million	3%
Multi-purpose	G.O.	\$20 million	3%

Counties at the end of the 1998 fiscal year held a total of \$1.3 billion in revenue bond debt, over half of the debt held by counties. Outstanding general obligation borrowing amounted to \$611 million or 26% of the debt held by counties. Lease purchase borrowing claimed an additional \$235 million of the debt held at the end of the year. Revenue bond and G.O. debt together accounted for over 80% of the outstanding debt held by counties at the end of FY 1998.

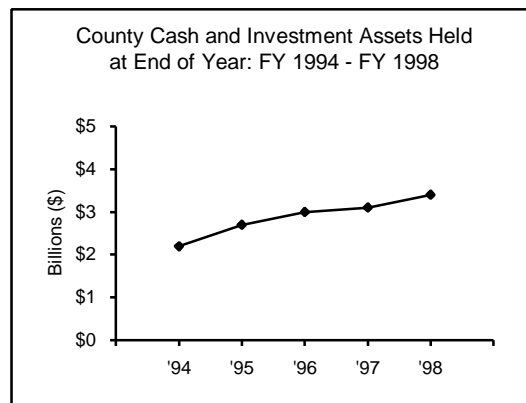


County Debt Outstanding at End of Year by Amount: FY 1998			
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$1.1 billion	44%
Jails	G.O.	\$164 million	7%
All other	Revenue	\$147 million	6%
Multi-purpose	G.O.	\$113 million	5%
Public buildings	Lease pool	\$79 million	3%
Short-term	Short-term	\$78 million	3%

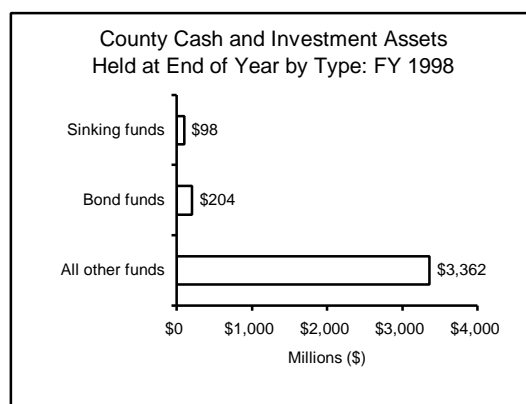
Georgia's counties at the end of FY 1998 held a total of \$1.1 billion in revenue bond debt in borrowing for water and sewer systems. This amount accounted for 44% of the total debt outstanding at the end of the year. In addition, outstanding debt for jails in the form of general obligation bonds totaled \$164 million. Over half of the outstanding borrowing held by counties at the end of the year had been issued for water and sewer systems and jails.

## County Cash and Investment Assets

At the end of FY 1998, counties held a total of \$3.4 billion in cash and investment assets. Since the end of FY 1994, the amount of cash and investment and investment assets held by counties has increased from a level of \$2.2 billion to the current level.



Counties held over 90% of their cash and investment assets in the form of all other funds, totaling \$3.4 billion at the end of FY 1998. Assets held in the form of bond funds amounted to \$204 million, down from \$274 at the end of FY 1997. Funds held in sinking funds equaled \$98 million or only 3% of the total held at the end of the year.



## Municipal Government Finances: 1998

Municipal revenues totaled \$3.7 billion in FY 1998, an increase over the \$3.5 billion reported in the 1997 fiscal year. General revenues totaled \$1.89 billion while revenues from enterprise funds totaled \$1.83 billion.

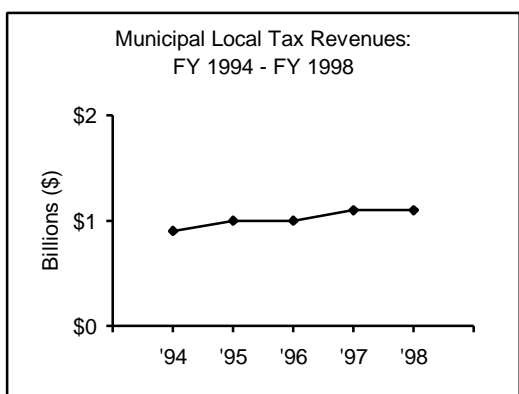
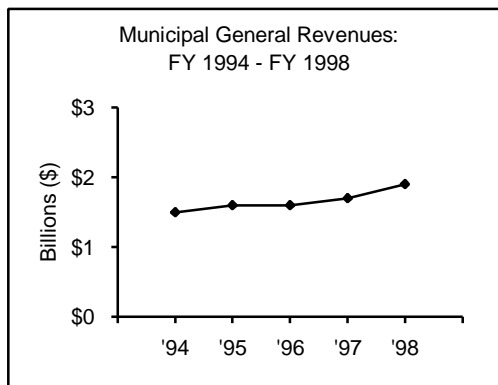
Spending for all purposes amounted to \$3.96 billion in FY 1998, a decrease over the \$4.3 billion reported in the previous fiscal year. General expenditures amounted to \$1.7 billion while expenditures from enterprise funds totaled \$1.8 billion. Debt retirement and interest costs claimed an additional \$437 million in spending during the year.

At the end of the 1998 fiscal year, municipalities held a total of \$3.8 billion in outstanding debt. During the year, cities issued a total of \$782 million in new debt of all types. Also, during the 1998 fiscal year, cities retired a total of \$259 million in old debt. Interest payments on debt during 1998 amounted to just over \$178 million.

At the end of FY 1998, municipalities reported holding a total of \$2.4 billion in cash and investment assets, an increase from the amount of \$2.2 billion held at the end of the previous year.

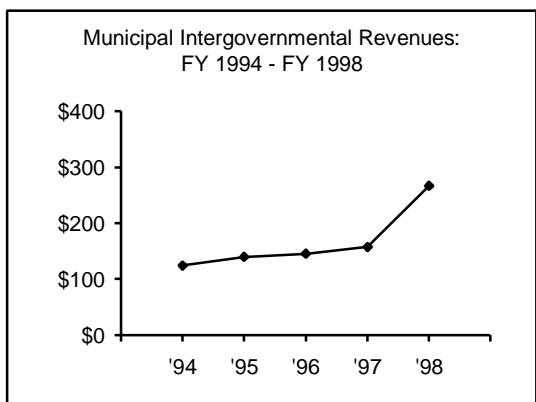
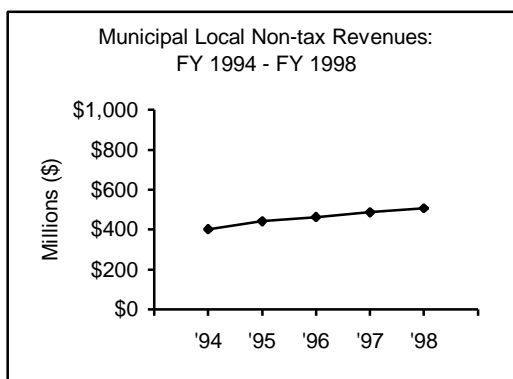
## Municipal General Revenues

Municipal general revenues totaled \$1.9 billion in FY 1998. Amounting to \$1.5 billion in 1994, general revenues have risen to the level reported in 1998.



Local tax revenues, which would include property taxes, sales taxes and excise and special use taxes, generated a total of \$1.1 billion for municipalities in FY 1998. Local tax revenues have remained at about 30% of total revenues for municipalities since FY 1994.

Local non-tax revenues, which are composed primarily of revenues from service charges, totaled \$508 million in the past fiscal year. Local non-tax revenues claimed 14% of total revenues in the past year.



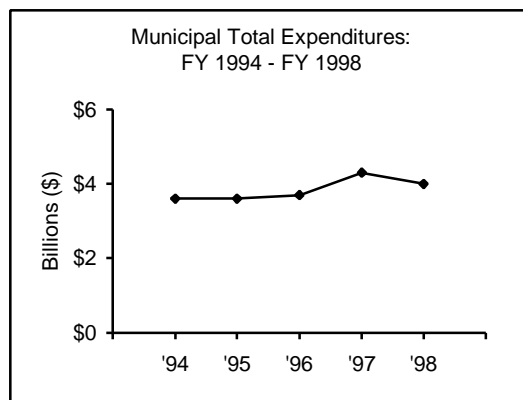
Georgia's cities received a total of \$267 million from intergovernmental revenues in FY 1998, a marked increase over the \$157 million received in the previous year. Intergovernmental revenues equaled 7% of total municipal revenues in the past year. The large increase from FY 1997 is due primarily to a \$92 million water and wastewater grant received by the City of Atlanta from the federal government.

Funds received from the state government in FY 1998 amounted to \$64 million for cities. Federal funds received by cities totaled \$164 million and funds received from other local governments equaled \$38 million.

Municipal Intergovernmental Revenues, by Type: FY 1994 – FY 1998 (Millions of Dollars)					
Source	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998
State	\$53	\$48	\$58	\$63	\$64
Federal	\$46	\$63	\$55	\$58	\$164
Other local	\$25	\$28	\$32	\$36	\$38

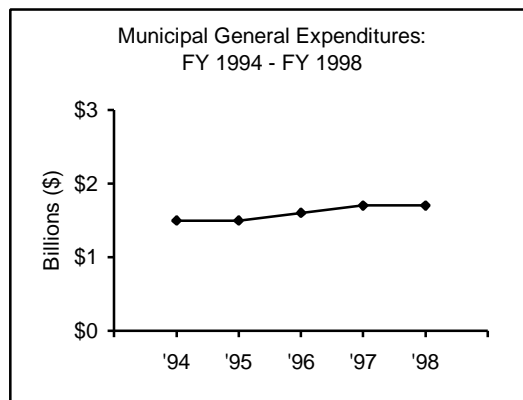
## Municipal Expenditures

Total expenditures for Georgia's municipalities in FY 1998 equaled \$4.0 billion, a decrease from the \$4.3 billion reported the previous year. Since FY 1994, total expenditures have increased from a level of \$3.6 billion to the current level.



## Municipal General Expenditures

General expenditures for cities amounted to \$1.7 billion in FY 1998, only a slight increase over the amount reported in the previous year. General expenditures have been very stable for cities over the past five years, growing from \$1.5 billion to the current level.



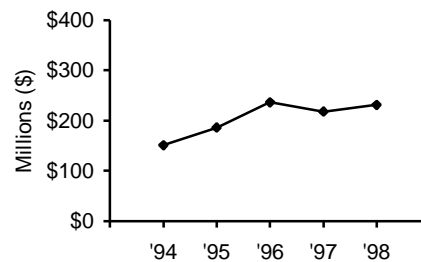
Municipal General Expenditures, by Category: FY 1998

Category	Amount (\$)	% of Total
Public safety	\$621 million	17%
Administration	\$238 million	6%
Highways, streets and drainage	\$158 million	4%
Leisure services	\$113 million	3%
Other expenditures	\$108 million	3%
Public works	\$106 million	3%
Community development	\$32 million	1%
Courts	\$31 million	1%
Education (non-school board)	\$17 million	+0%
Health and human services	\$9 million	+0%

Spending for public safety was the leading general spending category for municipalities in FY 1998, amounting to \$621 million or 17% of total municipal spending. Expenditures for administration totaled \$238 million or just 6% of total spending. Highways, streets and drainage spending topped \$158 million, 4% of the total spent by cities. The top three general spending categories accounted for almost 30% of the total expenditures by municipalities in FY 1998.

Capital spending, those expenditures for the purchase of equipment, land and structures, and construction, totaled \$231 million in the past fiscal year, just 6% of total city spending.

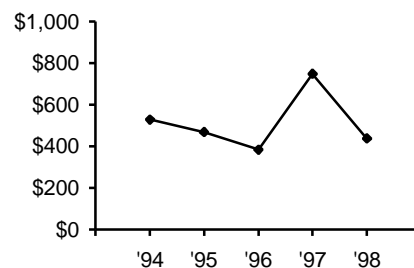
Municipal Capital Expenditures:  
FY 1994 - FY 1998



## Municipal Debt Service Costs

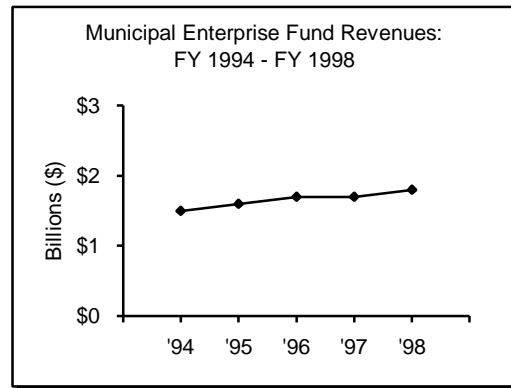
Debt services costs in FY 1998 amounted to a total of \$437 million or 12% of the total amount spent by municipalities. Debt service costs decreased noticeably from the amount of \$748 million reported in the past year.

Municipal Debt Service Costs:  
FY 1994 - FY 1998



## Finances of Municipal Enterprise Funds

Municipalities in FY 1998 received a total of \$1.8 billion from the revenues of enterprise funds. Enterprise fund revenues have increased steadily from the \$1.5 billion received in FY 1994.

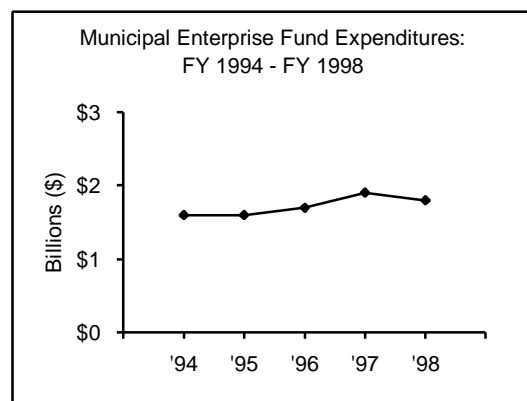


Revenues of Municipal Enterprise Funds, by Type: FY 1998

Category	Amount (\$)	% of total
Water and sewer supply system	\$646 million	17%
Electric supply system	\$558 million	15%
Airport system	\$250 million	7%
Gas supply system	\$237 million	6%
Solid waste system	\$89 million	2%
Other enterprise funds	\$51 million	1%

Revenues from water and sewer systems totaled \$646 million in the past fiscal year while electric supply system revenues amounted to \$558 million. Revenues from airport systems equaled \$250 million. Revenues from gas supply systems amounted to \$237 million, and solid waste system revenues equaled \$89 million and other enterprise funds generated \$51 million in revenues for cities.

Expenditures from enterprise funds totaled \$1.8 billion in FY 1998, a decrease from the \$1.9 billion reported in FY 1997. In the five-year period, spending from enterprise funds have risen from a level of \$1.6 billion to \$1.8 billion.



Expenditures of Municipal Enterprise Funds, by Type: FY 1998

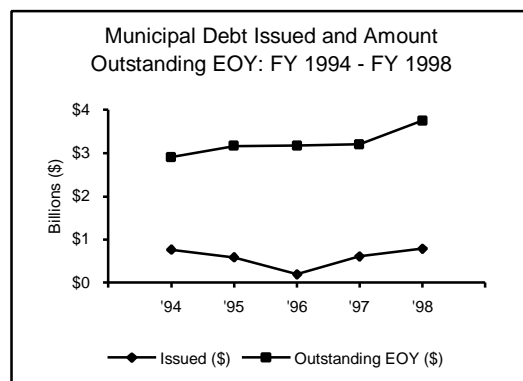
Category	Amount (\$)	% of total
Water and sewer supply system	\$770 million	19%
Electric supply system	\$490 million	12%
Gas supply system	\$207 million	5%
Airport system	\$179 million	5%
Solid waste system	\$108 million	3%
Other enterprise funds	\$70 million	2%

Water and sewer supply systems incurred \$770 million in expenditures for cities in FY 1998. Expenditures from electric supply systems totaled \$490 million while gas supply system expenditures totaled \$207 million. Spending for airport systems amounted to \$179 million and solid waste system expenses amounted to \$108 million. Expenditures from other enterprise funds totaled an additional \$70 million for cities.

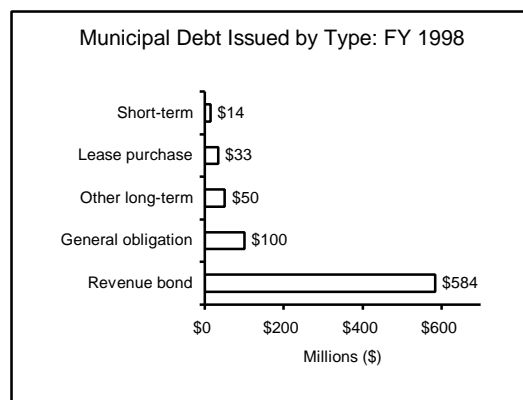
## Municipal Debt Patterns

Georgia's cities in the 1998 fiscal year issued a total of \$782 million in new debt of all types, an increase over the \$607 million issued in the previous year. Since FY 1994, municipalities have issued a total of \$2.9 billion in debt for all purposes.

At the end of FY 1998, cities held a total of \$3.8 billion in outstanding debt. Since FY 1994, the amount of debt outstanding at the end of each year has increased from \$2.9 billion to the current level of \$3.8 billion.

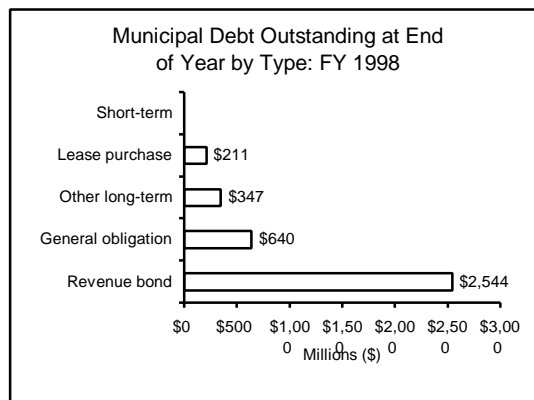


Seventy-five percent of the debt issued by cities in FY 1998, totaling \$584 million, was issued in the form of revenue bonds. General obligation borrowing accounted for \$100 million or 13% of total debt issued and other long-term borrowing equaled \$50 million. In comparison, counties issued 40% of their debt in the form of short-term debt while cities issued only 2% of total debt in the form of short-term borrowing.





Borrowing in the form of revenue bonds for water and sewer systems accounted for \$514 million in FY 1998, almost two-thirds of the total borrowing by cities in the year. Multi-purpose borrowing in the form of general obligation bonds totaled \$75 million and revenue bond borrowing for solid waste systems accounted for \$54 million. Other long-term borrowing for water and sewer systems accounted for an additional \$40 million. Total borrowing for water and sewer systems topped \$556 million in the fiscal year.



At the end of FY 1998 cities held a total of \$2.5 billion in revenue bond debt – over two-thirds of the outstanding debt. General obligation borrowing equaled \$640 million and other long-term borrowing accounted for \$347 million of the outstanding debt at the end of the year. Lease purchase borrowing totaled \$211 million and short-term borrowing equaled only \$9 million of the outstanding debt.

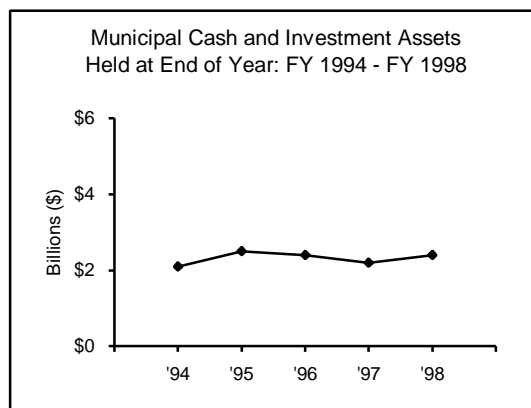
Municipal Debt Issued by Purpose by Amount: FY 1998			
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$514 million	66%
Multi-purpose	G.O.	\$75 million	10%
Solid waste system	Revenue	\$54 million	7%
Water and sewer	Other long-term	\$40 million	5%
All other	Revenue	\$15 million	2%

Debt issued in the form of revenue bonds for water and sewer systems accounted for \$1.3 billion or 35% of the debt outstanding at the end of FY 1998. Revenue bond borrowing for airports, totaling \$894 million, amounted to an additional 24% of the outstanding debt. Taken together, revenue bond borrowing for water and sewer systems and airports claimed almost 60% of the outstanding debt held by cities at the end of the fiscal year. Borrowing of all forms for water and sewer systems amounted to almost \$1.7 billion of the outstanding debt held by cities at the end of the past fiscal year.

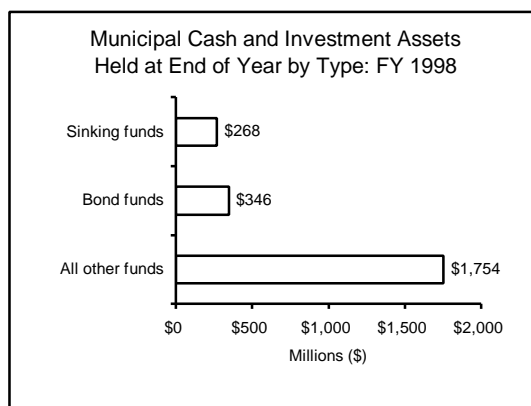
Municipal Debt Outstanding at End of Year by Amount: FY 1998			
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$1.3 billion	35%
Airport	Revenue	\$894 million	24%
Multi-purpose	G.O.	\$450 million	12%
Water & sewer	Other long-term	\$319 million	9%
All other	Revenue	\$158 million	4%

## Municipal Cash and Investment Assets

Municipalities held a total of \$2.4 billion in cash and investment assets at the end of FY 1998. At the end of the 1997 fiscal year, cities held a total of \$2.2 billion in assets.



Municipalities held almost 75% of their cash and investment assets in the form of all other funds, totaling \$1.8 billion. Bond funds amounted to \$346 million (15%) while funds held in sinking funds equaled \$268 million or 11% of the total.



## Consolidated Government Finances: 1998

Consolidated governments reported total revenues amounting to \$506 million in the 1998 fiscal year. General revenues for consolidated governments equaled \$420 million in FY 1998 while revenues from enterprise funds amounted to \$85 million.

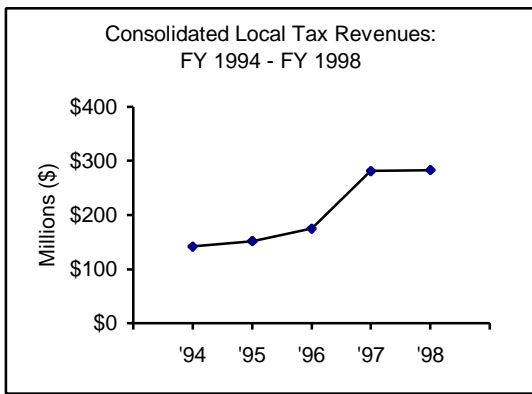
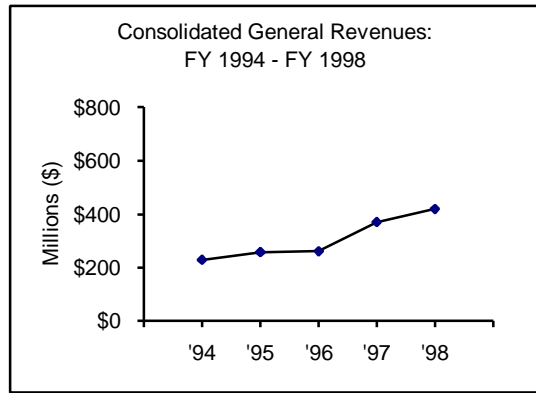
Consolidated governments reported expenditures totaling \$537 million in FY 1998. General expenditures amounted to \$401 million while expenditures from enterprise funds equaled a total of \$80 million. Debt service costs amounted to an additional \$56 million in spending for consolidated governments.

At the end of the 1998 fiscal year, consolidated governments held a total of \$289 million in outstanding debt of all types. During the year, the three consolidated governments issued a total of \$50 million in new debt while a total of \$41 million in old debt was retired. Interest payments on debt during the year amounted to a total of \$15 million.

At the end of FY 1998 the three consolidated governments held a total of \$396 million in cash and investment assets.

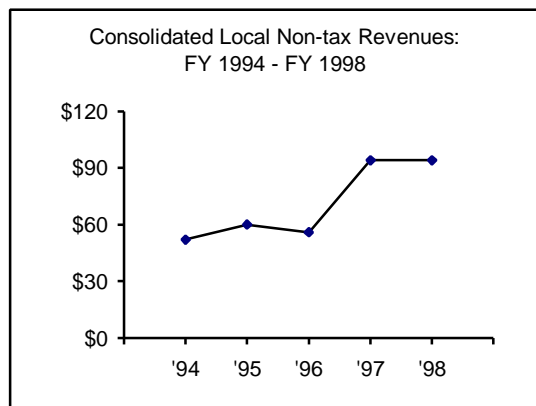
## Consolidated General Revenues

General revenues for consolidated governments totaled \$420 million in FY 1998. General revenues accounted for over 83% of total consolidated revenues in the fiscal year. The marked increase in general revenues for consolidated governments from 1996 to 1997 is due to the inclusion of Augusta/Richmond County as a consolidated government in FY 1997. This factor will occur in all sections of the report.

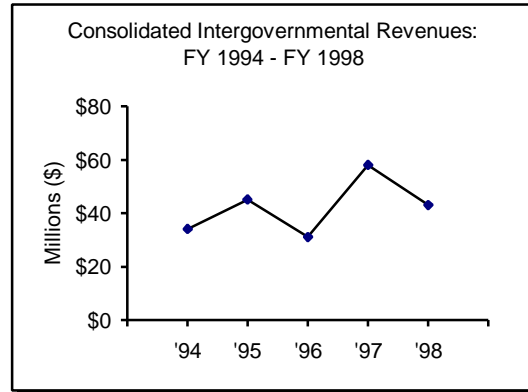


Local tax revenues equaled \$283 million for consolidated governments in FY 1998. Local tax revenues are composed of property taxes, sales taxes, excise and special use taxes and licenses, permits and fees.

Consolidated governments reported a total of \$94 million in FY 1998 from the collection of local non-tax revenues.



Intergovernmental revenues received by consolidated governments equaled \$43 million in FY 1998, equaling just 8% of total revenues. Intergovernmental revenues have decreased from 16% of the total revenue dollar received in FY 1995 to the current level.

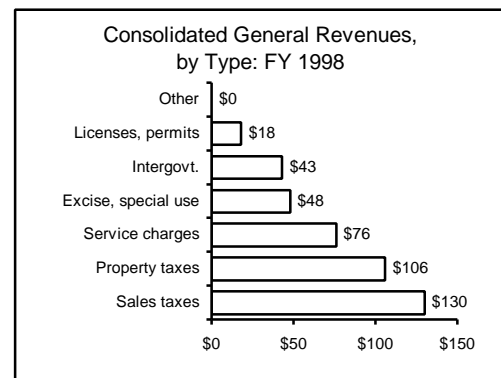


State funds received by the consolidated governments totaled \$30 million in FY 1998. Funds received from the federal government amounted to \$11 million and funds received from other local governments amount to just \$1 million.

Consolidated Intergovernmental Revenues, by Type: FY 1994 – FY 1998

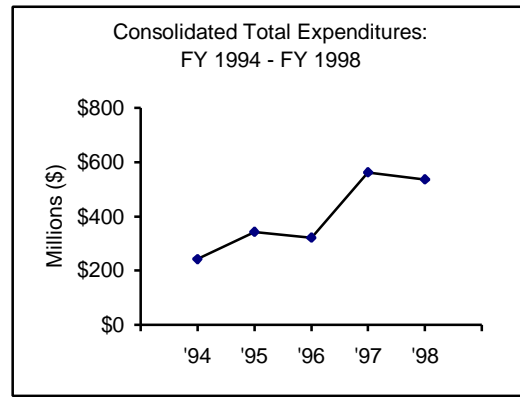
Source	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998
State	\$27 million	\$36 million	\$21 million	\$41 million	\$30 million
Federal	\$6 million	\$9 million	\$9 million	\$12 million	\$11 million
Other local	\$345,000	\$592,000	\$539,000	\$5 million	\$1 million

Revenues from the collection of sales taxes accounted for over one-fourth (26%) of the revenues received by consolidated governments in FY 1998, totaling \$130 million. Property tax revenues amounted to \$106 million or 21% of total revenues. Revenues from excise and special use taxes, amounting to \$48 million, accounted for 10% of total revenues. Intergovernmental revenues, totaling \$43 million, accounted for 8% of consolidated revenues while revenues from licenses, permits and fees amounted to just 4% of total revenues or \$18 million.



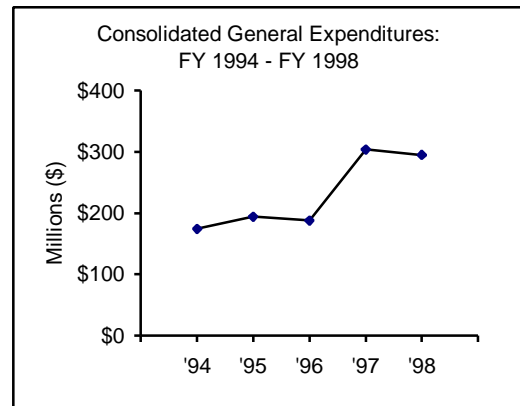
## Consolidated Expenditures

Georgia's three consolidated governments reported expenditures totaling \$538 million in FY 1998. Expenditures declined significantly from the \$564 million reported in the previous year.



## Consolidated General Expenditures

General expenditures for consolidated governments amounted to \$401 million in FY 1998. General expenditures equaled 75% of the consolidated spending dollar.

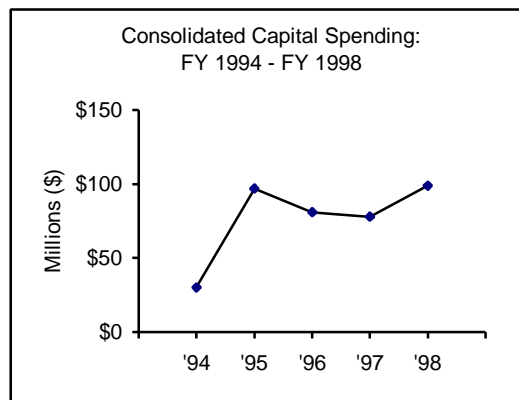


Public safety spending accounted for 21% of the total spending dollar in FY 1998, amounting to \$114 million. Spending for administration totaled \$51 million or 9% of total expenditure dollar. Spending for health and human services equaled \$41 million (8%) of total consolidated expenditures.

Consolidated General Expenditures, by Category: FY 1998

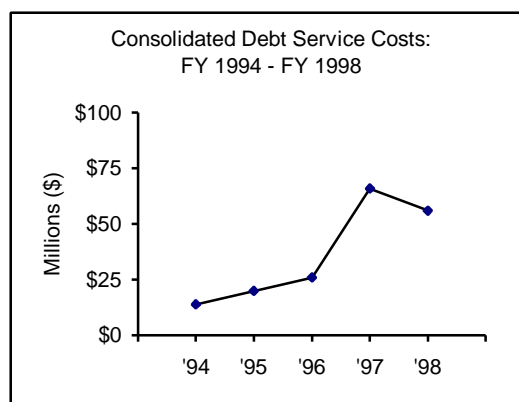
Category	Amount (\$)	% of Total
Public safety	\$114 million	21%
Administration	\$51 million	9%
Health and human services	\$41 million	8%
Leisure services	\$24 million	4%
Highways, streets and drainage	\$21 million	4%
Courts	\$19 million	3%
Public works	\$11 million	2%
Other expenditures	\$9 million	2%
Community development	\$6 million	2%

Consolidated governments spent a total of \$99 million in FY 1998 for capital projects. Included were costs for the purchase of equipment, land and structures, and construction projects. In FY 1998, capital spending accounted for 18% of the consolidated spending dollar.



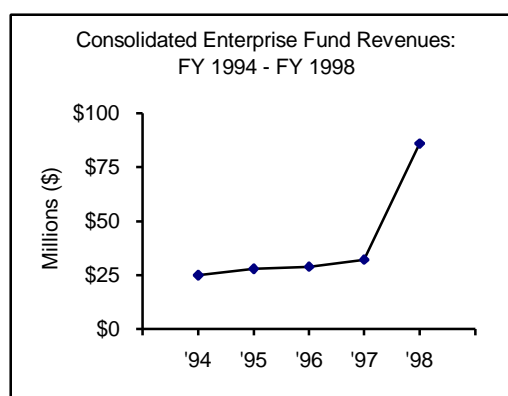
## Consolidated Debt Service Costs

The three consolidated governments reported debt service costs amounting to \$56 million in FY 1998. Debt service costs amounted to 10% of total spending in the fiscal year. Debt service costs have increased as a percentage of total spending since FY 1994, increasing from 6% to the current level of 13%. The large increase from FY 1996 to FY 1997 is due to the inclusion of Augusta/Richmond County as a consolidated government.



## Finances of Consolidated Enterprise Funds

Enterprise funds generated a total of \$86 million for consolidated governments during the 1998 fiscal year, amounting to 17% of total revenues.



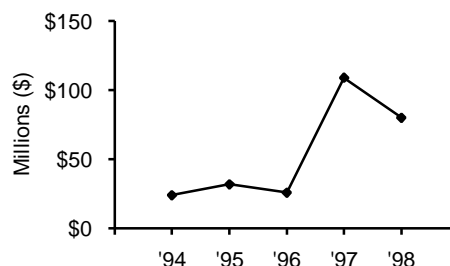
Consolidated governments realized revenues of \$59 million from water and sewer systems during the 1998 fiscal year, almost 12% of total revenues. Solid waste enterprise funds generated revenues of \$10 million or 2% of total revenues. Airport revenues amounted to \$8 million while revenues of other enterprise funds amounted to \$7 million.

Revenues of Consolidated Enterprise Funds, by Type: FY 1998

Category	Amount (\$)	% of total
Water and sewer supply system	\$59 million	12%
Solid waste system	\$10 million	2%
Airport	\$8 million	2%
Other enterprise funds	\$7 million	2%

Expenditures from enterprise funds amounted to \$80 million in FY 1998, just 17% of total expenditures. Enterprise fund spending declined markedly from the \$109 million reported in the previous year. The decrease in costs from FY 1997 to FY 1998 is due to costs associated with the consolidation of the Augusta and Richmond water and sewer systems.

Consolidated Enterprise Fund Expenditures: FY 1994 - FY 1998



Expenditures from Consolidated Enterprise Funds, by Type: FY 1998

Category	Amount (\$)	% of total
Water and sewer supply system	\$52 million	10%
Other enterprise funds	\$14 million	3%
Airport	\$8 million	2%
Solid waste system	\$6 million	1%

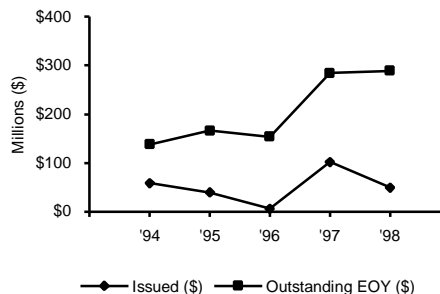
Expenditures for water and sewer systems from enterprise funds amounted to \$52 million in FY 1998, just over 10% of total expenditures. Expenditures for other enterprise funds amounted to an additional \$14 million. Spending for airports from enterprise funds totaled \$8 million while expenditures for solid waste systems amounted to \$6 million.

## Consolidated Debt Patterns

At the end of the 1998 fiscal year, consolidated governments reported a total of \$289 million in outstanding debt of all types. During the year, the three consolidated governments issued a total of \$50 million in new debt for all purposes.

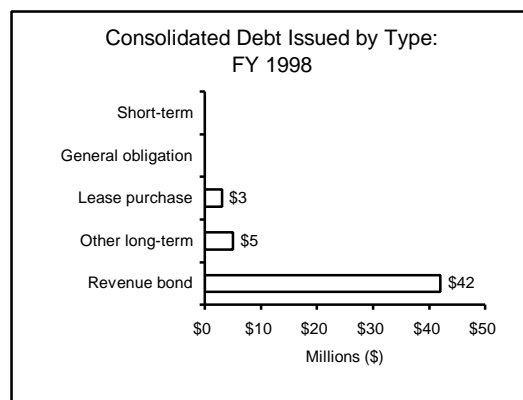
Since FY 1994, consolidated governments have issued a total of \$257 million in new debt of all types. The amount of debt outstanding at the end of each year has increased from a level of \$138 million to the present level of \$289

Consolidated Debt Issued and Amount Outstanding EOY: FY 1994 - FY 1998



million. The increase is again due to the inclusion of Augusta/Richmond County as a consolidated government.

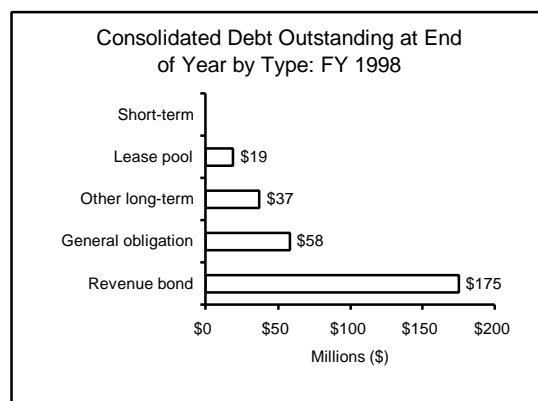
Consolidated governments issued a total of \$42 million in revenue bond debt during the 1998 fiscal year. Revenue bond borrowing accounted for over 84% of the new debt issued. Borrowing in the form of other long-term debt amounted to \$5 million while lease purchase borrowing equaled just \$2 million. Consolidated governments issued no general obligation or short-term borrowing during the 1998 fiscal year.



Revenue bond borrowing for water and sewer systems totaled \$38 million or over three-fourths of the total borrowing by consolidated governments in FY 1998. Borrowing for all other purposes in the form of other long-term debt totaled \$5 million while borrowing in the form of revenue bonds for solid waste systems totaled \$4 million. Lease pool obligations for all other purposes amounted to just over \$1.1 million.

Consolidated Debt Issued by Purpose by Amount: FY 1998			
Category	Type	Amount (\$)	% of total
Water and sewer system	Revenue	\$38 million	77%
All other	Other long-term	\$5 million	10%
Solid waste system	Revenue	\$4 million	7%
All other	Lease pool	\$1 million	2%

Revenue bonds, amounting to \$175 million, accounted for 61% of the outstanding debt held by consolidated governments at the end of 1998. Outstanding general obligation borrowing amounted to an additional \$58 million or 20% of the outstanding debt. Other long-term borrowing equaled \$37 million and outstanding lease pool borrowing totaled \$19 million.



Water and sewer borrowing in the form of revenue bonds, totaling \$135 million, accounted for almost 50% of the outstanding debt held by consolidated governments at the

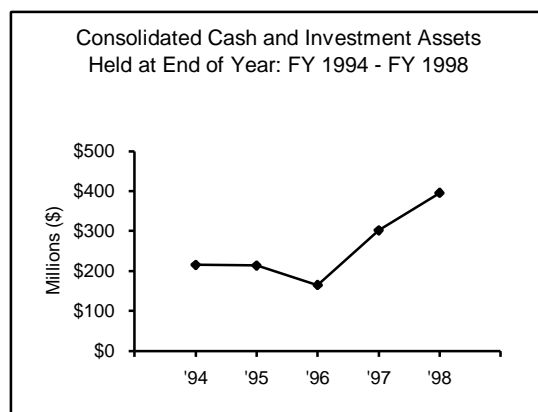


end of the past fiscal year. General obligation borrowing for multi-purpose uses accounted for an additional \$51 million. Revenue bond borrowing for all other purposes amounted to \$35 million or 12% of the outstanding debt.

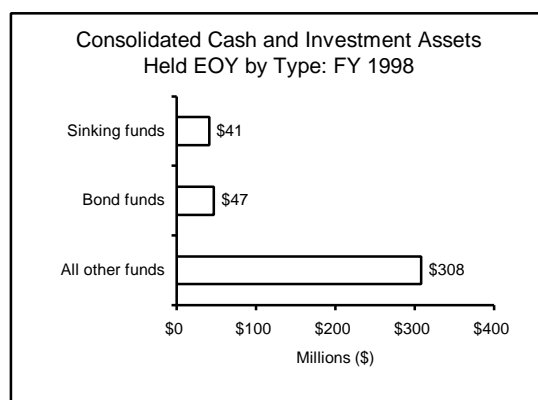
Consolidated Debt Outstanding at End of Year by Amount: FY 1998			
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$135 million	47%
Multi-purpose	G.O.	\$51 million	18%
All other	Revenue	\$35 million	12%
Water and sewer	Other long-term	\$21 million	7%
All other	Other long-term	\$17 million	6%

## Consolidated Cash and Investment Assets

At the end of the 1998 fiscal year, Georgia's consolidated governments held a total of \$396 million in cash and investment assets. At the end of the 1997 fiscal year, the three consolidated governments held a total of \$302 million in cash and investment assets.



The consolidated governments held almost 80% of their cash and investment assets in the form of all other funds at the end of the last fiscal year – a total of \$308 million. Assets held in bond funds accounted for \$47 million while sinking funds accounted for \$41 million of the total amount held.



## Appendix A: Data Categories

### General Revenues

#### Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

#### Sales Taxes

- Local option sales tax
- MARTA tax <sup>1</sup>
- Special purpose sales tax

#### Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

#### Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

#### Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer grants
- Other intergovernmental revenues

#### Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants <sup>2</sup>

#### Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

#### Other Revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers <sup>2</sup>
- Receipts from sales of materials and surplus equipment

- Receipts from sale of real property (land and buildings)
- Rents and royalties
- Cemetery fees
- All additional revenues

### Enterprise Fund Revenues

#### By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

#### By Type of Revenues

- Operating revenue
- Other revenue

### General Expenditures

#### Administration

- Financial administration
- Tax commissioner <sup>2</sup>
- Tax assessor/appraiser <sup>2</sup>
- General administration
- General government buildings
- General insurance
- Legal fees

#### Courts

- Superior court <sup>2</sup>
- State court <sup>2</sup>
- Juvenile and magistrate court <sup>2</sup>
- Probate court <sup>2</sup>
- Clerk of courts <sup>2</sup>
- Municipal court <sup>3</sup>

#### Public Safety and Corrections

- Sheriff's department <sup>2</sup>
- Police department
- Correctional institute <sup>2</sup>
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- County/municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service
- DHR physical and mental health grants <sup>2</sup>

#### Leisure Services

- Parks and recreation
- Libraries

## Appendix A: Data Categories

Public Works  
 Parking facilities  
 Natural resources  
 Garbage and trash collection  
 Garbage and trash disposal (landfill)

Education  
 Expended by general government

Other Expenditures

### Enterprise Fund Expenditures

By Purpose  
 Water and sewer system  
 Electric supply system  
 Gas supply system  
 Airport  
 Solid waste system  
 Other enterprise funds

By Type of Expenditure  
 Current operations  
 Purchase of land, equipment and structures  
 Construction  
 Interest expense

### Personnel Expenditures

Employee benefits  
 Salaries and wages for current operations  
 Salaries and wages for construction

### Intergovernmental Expenditures

By Purpose  
 Parks and recreation  
 Jails  
 Fire protection  
 Police protection  
 Public health  
 Hospitals  
 Libraries  
 Public welfare  
 Garbage and trash collection  
 Garbage and trash disposal

Highways, streets and drainage  
 Water/sewer system  
 Electric supply system  
 Gas supply system  
 Public transit  
 Airport  
 Other purposes

### Debt

Bond Debt, by Purpose  
 Airport  
 Education (non-school board)  
 Electric utility system  
 Fire protection  
 Gas utility system  
 Industrial revenue bonds  
 Law enforcement and corrections  
 Multi-purpose  
 Parks and recreation facilities  
 Public buildings  
 Public transit system  
 Solid waste systems  
 Streets, roads and highways  
 Water and sewer system  
 Other

Debt Issued, Retired, Interest Paid and Amount Outstanding at Beginning and End of Year  
 Revenue bonds  
 General obligation bonds  
 Other long-term debt  
 Lease pool/Capital purchase  
 Short-term debt

### Cash and Investment Assets Held at End of Fiscal Year

Cash and Deposits  
 Federal Securities  
 Federal Agency Securities  
 State and Local Government Securities

Cash and Investment Assets Held, by Type  
 Sinking funds  
 Bond funds  
 Held in other funds

1 – DeKalb and Fulton Counties only

2 – County and consolidated governments

3 – Consolidated and municipal governments

## Appendix B. County Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
Total Revenues	4,993,861,150	696.59	100.0%
General Revenues	4,341,800,284	605.63	86.9%
Enterprise Fund Revenues	652,060,866	90.96	13.1%
Total Expenditures	4,985,017,502	695.35	100.0%
General Expenditures	3,580,067,382	499.38	71.8%
Enterprise Fund Expenditures	828,731,407	115.60	16.6%
Debt Retirement and Interest Costs	576,218,713	80.38	11.6%
	Amount (\$)	Per capita amount	Percent of total
Revenue Items			
General Revenues	4,341,800,284	605.63	86.9%
Property Taxes	1,734,527,011	241.95	34.7%
Real and personal property taxes	1,370,976,057	191.24	27.5%
All other property taxes	363,550,954	50.71	7.3%
Sales Taxes	1,159,833,360	161.78	23.2%
Local option sales taxes	376,672,177	52.54	7.5%
MARTA tax	244,521,685	34.11	4.9%
Special purpose sales tax	538,639,498	75.13	10.8%
Excise and special use taxes	205,710,185	28.69	4.1%
Alcoholic beverage taxes	34,025,210	4.75	0.7%
Insurance premiums taxes	127,108,226	17.73	2.5%
Hotel/motel taxes	27,183,361	3.79	0.5%
Franchise payments taxes	13,723,779	1.91	0.3%
Other excise and special use taxes	3,669,609	0.51	0.1%
Licenses, permits and fees	119,333,180	16.65	2.4%
Intergovernmental revenues, by source	402,974,519	56.21	8.1%
State	311,669,806	43.47	6.2%
Federal	63,068,186	8.80	1.3%
Local	28,236,527	3.94	0.6%
Service charge and other revenues	719,422,029	100.35	14.4%
Service charges	156,210,258	21.79	3.1%
Other revenues	563,211,771	78.56	11.3%
Enterprise Fund Revenues	652,060,866	90.96	13.1%
Water and sewer system	532,855,850	74.33	10.7%
Electric supply system	0	0.00	0.0%
Gas supply system	543,840	0.08	0.0%
Airport	4,477,415	0.62	0.1%
Solid waste system	93,033,634	12.98	1.9%
Other enterprise funds	21,150,127	2.95	0.4%

## Appendix B. County Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
<b>Expenditure Items</b>			
General Expenditures	3,580,067,382	499.38	71.8%
Administration	568,974,741	79.37	11.4%
Courts	257,233,915	35.88	5.2%
Public safety	853,728,644	119.09	17.1%
Community development	80,379,828	11.21	1.6%
Health and human services	473,569,213	66.06	9.5%
Leisure services	161,478,099	22.52	3.2%
Public works	64,822,138	9.04	1.3%
Highways, streets and drainage	264,185,497	36.85	5.3%
Education (non-school board)	1,613,235	0.23	0.0%
Other expenditures	134,164,252	18.71	2.7%
Capital expenditures	719,917,820	100.42	14.4%
Enterprise Fund Expenditures	828,731,407	115.60	16.6%
Water and sewer system	678,364,101	94.62	13.6%
Electric supply system	0	0.00	0.0%
Gas supply system	592,092	0.08	0.0%
Airport	7,840,666	1.09	0.2%
Solid waste system	98,293,223	13.71	2.0%
Other enterprise funds	43,641,325	6.09	0.9%
Debt Retirement and Interest Costs	576,218,713	80.38	11.6%
Debt retirement	444,604,635	62.02	8.9%
Interest costs	131,614,078	18.36	2.6%
	Amount (\$)	Per capita amount	Percent of total
<b>Debt Items</b>			
Outstanding at end of year	2,401,060,121	334.92	100.0%
Revenue bonds	1,320,805,139	184.24	55.0%
General obligation bonds	610,635,593	85.18	25.4%
Other long-term debt	156,965,476	21.89	6.5%
Lease pool/capital purchase	234,704,362	32.74	9.8%
Short-term debt	77,949,551	10.87	3.2%
Issued during year	584,045,582	81.47	100.0%
Revenue bonds	181,201,188	25.28	31.0%
General obligation bonds	81,465,224	11.36	13.9%
Other long-term debt	26,607,604	3.71	4.6%
Lease pool/capital purchase	62,282,785	8.69	10.7%
Short-term debt	232,488,781	32.43	39.8%

## Appendix B. County Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
Retired during year	444,604,635	62.02	100.0%
Revenue bonds	79,987,452	11.16	18.0%
General obligation bonds	72,768,320	10.15	16.4%
Other long-term debt	22,603,460	3.15	5.1%
Lease pool/capital purchase	44,077,648	6.15	9.9%
Short-term debt	225,167,755	31.41	50.6%
Interest paid on debt during fiscal year	131,614,078	18.36	100.0%
Revenue bonds	69,319,023	9.67	52.7%
General obligation bonds	33,832,776	4.72	25.7%
Other long-term debt	7,416,614	1.03	5.6%
Lease pool/capital purchase	14,254,891	1.99	10.8%
Short-term debt	6,790,774	0.95	5.2%
	Amount (\$)	Per capita amount	Percent of total
Cash and Investment Assets			
Amount held at end of fiscal year	3,362,328,829	469.01	100.0%
Held in sinking funds	97,610,538	13.62	2.9%
Held in bond funds	204,128,690	28.47	6.1%
Held in all other funds	3,060,589,601	426.92	91.0%

## Appendix C. Municipal Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
Total Revenues	3,721,545,173	1,471.75	100.0%
General Revenues	1,890,591,929	747.67	50.8%
Enterprise Fund Revenues	1,830,953,244	724.08	49.2%
Total Expenditures	3,957,916,654	1,565.23	100.0%
General Expenditures	1,696,868,957	671.06	42.9%
Enterprise Fund Expenditures	1,823,705,741	721.22	46.1%
Debt Retirement and Interest Costs	437,341,956	172.95	11.0%
	Amount (\$)	Per capita amount	Percent of total
Revenue Items			
General Revenues	1,890,591,929	747.67	50.8%
Property Taxes	426,158,143	168.53	11.5%
Real and personal property taxes	370,608,008	146.56	10.0%
All other property taxes	55,550,135	21.97	1.5%
Sales Taxes	355,710,209	140.67	9.6%
Local option sales taxes	302,343,716	119.57	8.1%
MARTA tax	124,132	0.05	0.0%
Special purpose sales tax	53,242,361	21.06	1.4%
Excise and special use taxes	334,602,302	132.32	9.0%
Alcoholic beverage taxes	58,111,269	22.98	1.6%
Insurance premiums taxes	84,949,190	33.59	2.3%
Hotel/motel taxes	58,575,550	23.16	1.6%
Franchise payments taxes	126,107,819	49.87	3.4%
Other excise and speical use taxes	6,858,474	2.71	0.2%
Licenses, permits and fees	114,991,227	45.48	3.1%
Intergovernmental revenues, by source	266,554,596	105.41	7.2%
State	64,225,426	25.40	1.7%
Federal	164,062,518	64.88	4.4%
Local	38,266,652	15.13	1.0%
Service charge and other revenues	392,575,452	155.25	10.5%
Service charges	157,440,302	62.26	4.2%
Other revenues	235,135,150	92.99	6.3%
Enterprise Fund Revenues	1,830,953,244	724.08	49.2%
Water and sewer system	645,865,757	255.42	17.4%
Electric supply system	558,068,247	220.70	15.0%
Gas supply system	236,645,480	93.59	6.4%
Airport	249,804,424	98.79	6.7%
Solid waste system	89,373,262	35.34	2.4%
Other enterprise funds	51,196,074	20.25	1.4%

## Appendix C. Municipal Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
<b>Expenditure Items</b>			
General Expenditures	1,696,868,957	671.06	42.9%
Administration	237,766,451	94.03	6.0%
Courts	30,609,399	12.11	0.8%
Public safety	621,409,663	245.75	15.7%
Community development	62,711,920	24.80	1.6%
Health and human services	9,760,472	3.86	0.2%
Leisure services	113,368,667	44.83	2.9%
Public works	105,874,735	41.87	2.7%
Highways, streets and drainage	158,491,321	62.68	4.0%
Education (non-school board)	17,408,872	6.88	0.4%
Other expenditures	108,487,486	42.90	2.7%
Capital expenditures	230,979,971	91.35	5.8%
Enterprise Fund Expenditures	1,823,705,741	721.22	46.1%
Water and sewer system	769,570,452	304.34	19.4%
Electric supply system	489,990,398	193.78	12.4%
Gas supply system	207,136,124	81.92	5.2%
Airport	178,566,510	70.62	4.5%
Solid waste system	108,212,490	42.79	2.7%
Other enterprise funds	70,229,767	27.77	1.8%
Debt Retirement and Interest Costs	437,341,956	172.95	11.0%
Debt retirement	258,988,116	102.42	6.5%
Interest costs	178,353,840	70.53	4.5%
	Amount (\$)	Per capita amount	Percent of total
<b>Debt Items</b>			
Outstanding at end of year	3,750,664,809	1,483.27	100.0%
Revenue bonds	2,544,174,175	1,006.14	67.8%
General obligation bonds	639,918,687	253.07	17.1%
Other long-term debt	347,032,567	137.24	9.3%
Lease pool/capital purchase	210,615,999	83.29	5.6%
Short-term debt	8,923,381	3.53	0.2%
Issued during year	781,921,083	309.22	100.0%
Revenue bonds	584,389,168	231.11	74.7%
General obligation bonds	100,449,318	39.72	12.8%
Other long-term debt	49,727,516	19.67	6.4%
Lease pool/capital purchase	33,355,236	13.19	4.3%
Short-term debt	13,999,845	5.54	1.8%



## Appendix C. Municipal Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
Retired during year	258,988,116	102.42	100.0%
Revenue bonds	161,380,839	63.82	62.3%
General obligation bonds	27,552,859	10.90	10.6%
Other long-term debt	25,858,898	10.23	10.0%
Lease pool/capital purchase	31,596,291	12.50	12.2%
Short-term debt	12,599,229	4.98	4.9%
Interest paid on debt during fiscal year	178,353,840	70.53	100.0%
Revenue bonds	120,506,673	47.66	67.6%
General obligation bonds	31,386,448	12.41	17.6%
Other long-term debt	13,630,245	5.39	7.6%
Lease pool/capital purchase	12,197,471	4.82	6.8%
Short-term debt	633,003	0.25	0.4%
	Amount (\$)	Per capita amount	Percent of total
Cash and Investment Assets			
Amount held at end of fiscal year	2,368,223,914	936.56	100.0%
Held in sinking funds	268,098,896	106.02	11.3%
Held in bond funds	345,648,124	136.69	14.6%
Held in all other funds	1,754,476,894	693.84	74.1%

## Appendix D. Consolidated Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
Total Revenues	505,664,951	1,088.13	100.0%
General Revenues	420,182,919	904.18	83.1%
Enterprise Fund Revenues	85,482,032	183.95	16.9%
Total Expenditures	537,617,804	1,156.89	100.0%
General Expenditures	401,428,704	863.82	74.7%
Enterprise Fund Expenditures	80,145,894	172.46	14.9%
Debt Retirement and Interest Costs	56,043,206	120.60	10.4%
	Amount (\$)	Per capita amount	Percent of total
Revenue Items			
General Revenues	420,182,919	904.18	83.1%
Property Taxes	105,537,790	227.10	20.9%
Real and personal property taxes	82,177,605	176.84	16.3%
All other property taxes	23,360,185	50.27	4.6%
Sales Taxes	129,796,397	279.31	25.7%
Local option sales taxes	66,139,086	142.32	13.1%
MARTA tax	0	0.00	0.0%
Special purpose sales tax	63,657,311	136.98	12.6%
Excise and special use taxes	48,096,528	103.50	9.5%
Alcoholic beverage taxes	7,506,163	16.15	1.5%
Insurance premiums taxes	16,210,121	34.88	3.2%
Hotel/motel taxes	5,582,716	12.01	1.1%
Franchise payments taxes	18,547,230	39.91	3.7%
Other excise and special use taxes	250,298	0.54	0.0%
Licenses, permits and fees	18,373,883	39.54	3.6%
Intergovernmental revenues, by source	42,685,565	91.85	8.4%
State	30,423,358	65.47	6.0%
Federal	10,989,099	23.65	2.2%
Local	1,273,108	2.74	0.3%
Service charge and other revenues	75,692,756	162.88	15.0%
Service charges	17,970,875	38.67	3.6%
Other revenues	57,721,881	124.21	11.4%
Enterprise Fund Revenues	85,482,032	183.95	16.9%
Water and sewer system	59,428,537	127.88	11.8%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	8,330,490	17.93	1.6%
Solid waste system	10,346,001	22.26	2.0%
Other enterprise funds	7,377,004	15.87	1.5%

## Appendix D. Consolidated Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
<b>Expenditure Items</b>			
General Expenditures	401,428,704	863.82	74.7%
Administration	50,827,920	109.38	9.5%
Courts	18,685,697	40.21	3.5%
Public safety	114,374,856	246.12	21.3%
Community development	13,069,700	28.12	2.4%
Health and human services	40,552,204	87.26	7.5%
Leisure services	23,841,395	51.30	4.4%
Public works	10,923,139	23.51	2.0%
Highways, streets and drainage	20,715,094	44.58	3.9%
Education (non-school board)	0	0.00	0.0%
Other expenditures	9,027,159	19.43	1.7%
Capital expenditures	99,411,540	213.92	18.5%
Enterprise Fund Expenditures	80,145,894	172.46	14.9%
Water and sewer system	52,195,455	112.32	9.7%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	8,605,066	18.52	1.6%
Solid waste system	5,620,259	12.09	1.0%
Other enterprise funds	13,725,114	29.53	2.6%
Debt Retirement and Interest Costs	56,043,206	120.60	10.4%
Debt retirement	40,737,165	87.66	7.6%
Interest costs	15,306,041	32.94	2.8%
	Amount (\$)	Per capita amount	Percent of total
<b>Debt Items</b>			
Outstanding at end of year	289,437,491	622.83	100.0%
Revenue bonds	175,336,534	377.30	60.6%
General obligation bonds	57,850,000	124.49	20.0%
Other long-term debt	37,469,290	80.63	12.9%
Lease pool/capital purchase	18,781,667	40.42	6.5%
Short-term debt	0	0.00	0.0%
Issued during year	49,533,887	106.59	100.0%
Revenue bonds	41,505,418	89.31	83.8%
General obligation bonds	0	0.00	0.0%
Other long-term debt	5,266,759	11.33	10.6%
Lease pool/capital purchase	2,761,710	5.94	5.6%
Short-term debt	0	0.00	0.0%

## Appendix D. Consolidated Government Finance Overview: FY 1998

	Amount (\$)	Per capita amount	Percent of total
Retired during year	40,737,165	87.66	100.0%
Revenue bonds	21,824,202	46.96	53.6%
General obligation bonds	12,420,000	26.73	30.5%
Other long-term debt	1,763,690	3.80	4.3%
Lease pool/capital purchase	4,729,273	10.18	11.6%
Short-term debt	0	0.00	0.0%
Interest paid on debt during fiscal year	15,306,041	32.94	100.0%
Revenue bonds	9,489,854	20.42	62.0%
General obligation bonds	3,081,186	6.63	20.1%
Other long-term debt	1,880,655	4.05	12.3%
Lease pool/capital purchase	854,346	1.84	5.6%
Short-term debt	0	0.00	0.0%
	Amount (\$)	Per capita amount	Percent of total
Cash and Investment Assets			
Amount held at end of fiscal year	396,342,123	852.88	100.0%
Held in sinking funds	41,016,558	88.26	10.3%
Held in bond funds	47,466,357	102.14	12.0%
Held in all other funds	307,859,208	662.47	77.7%

## Appendix E. Counties Included in the 1998 Local Government Finance Survey

County	Responded to survey	County	Responded to survey	County	Responded to survey
1. Appling	Yes	54. Elbert	Yes	107. Murray	Yes
2. Athens-Clarke *	Yes	55. Emanuel	Yes	108. Newton	Yes
3. Atkinson	Yes	56. Evans	Yes	109. Oconee	Yes
4. Augusta/Richmond *	Yes	57. Fannin	Yes	110. Oglethorpe	Yes
5. Bacon	Yes	58. Fayette	Yes	111. Paulding	Yes
6. Baker	Yes	59. Floyd	Yes	112. Peach	Yes
7. Baldwin	Yes	60. Forsyth	Yes	113. Pickens	Yes
8. Banks	Yes	61. Franklin	Yes	114. Pierce	Yes
9. Barrow	Yes	62. Fulton	Yes	115. Pike	Yes
10. Bartow	Yes	63. Gilmer	Yes	116. Polk	Yes
11. Ben Hill	Yes	64. Glascock	Yes	117. Pulaski	Yes
12. Berrien	Yes	65. Glynn	Yes	118. Putnam	Yes
13. Bibb	Yes	66. Gordon	Yes	119. Quitman	Yes
14. Bleckley	Yes	67. Grady	Yes	120. Rabun	Yes
15. Brantley	Yes	68. Greene	Yes	121. Randolph	Yes
16. Brooks	Yes	69. Gwinnett	Yes	122. Rockdale	Yes
17. Bryan	Yes	70. Habersham	Yes	123. Schley	Yes
18. Bulloch	Yes	71. Hall	Yes	124. Screven	Yes
19. Burke	Yes	72. Hancock	Yes	125. Seminole	Yes
20. Butts	Yes	73. Haralson	Yes	126. Spalding	Yes
21. Calhoun	Yes	74. Harris	Yes	127. Stephens	Yes
22. Camden	Yes	75. Hart	Yes	128. Stewart	Yes
23. Candler	Yes	76. Heard	Yes	129. Sumter	Yes
24. Carroll	Yes	77. Henry	Yes	130. Talbot	Yes
25. Catoosa	Yes	78. Houston	Yes	131. Taliaferro	Yes
26. Charlton	Yes	79. Irwin	Yes	132. Tattnall	Yes
27. Chatham	Yes	80. Jackson	Yes	133. Taylor	Yes
28. Chattahoochee	Yes	81. Jasper	Yes	134. Telfair	Yes
29. Chattooga	Yes	82. Jeff Davis	Yes	135. Terrell	Yes
30. Cherokee	Yes	83. Jefferson	Yes	136. Thomas	Yes
31. Clay	Yes	84. Jenkins	No	137. Tift	Yes
32. Clayton	Yes	85. Johnson	Yes	138. Toombs	Yes
33. Clinch	Yes	86. Jones	Yes	139. Towns	Yes
34. Cobb	Yes	87. Lamar	Yes	140. Treutlen	Yes
35. Coffee	Yes	88. Lanier	Yes	141. Troup	Yes
36. Colquitt	Yes	89. Laurens	Yes	142. Turner	Yes
37. Columbia	Yes	90. Lee	Yes	143. Twiggs	Yes
38. Columbus/Muscogee *	Yes	91. Liberty	Yes	144. Union	Yes
39. Cook	Yes	92. Lincoln	Yes	145. Upson	Yes
40. Coweta	Yes	93. Long	Yes	146. Walker	Yes
41. Crawford	Yes	94. Lowndes	Yes	147. Walton	Yes
42. Crisp	Yes	95. Lumpkin	Yes	148. Ware	Yes
43. Dade	Yes	96. Macon	Yes	149. Warren	Yes
44. Dawson	Yes	97. Madison	Yes	150. Washington	Yes
45. DeKalb	Yes	98. Marion	Yes	151. Wayne	Yes
46. Decatur	Yes	99. McDuffie	Yes	152. Webster	Yes
47. Dodge	Yes	100. McIntosh	Yes	153. Wheeler	Yes
48. Dooley	Yes	101. Meriwether	Yes	154. White	Yes
49. Dougherty	Yes	102. Miller	Yes	155. Whitfield	Yes
50. Douglas	Yes	103. Mitchell	Yes	156. Wilcox	Yes
51. Early	Yes	104. Monroe	Yes	157. Wilkes	Yes
52. Echols	Yes	105. Montgomery	Yes	158. Wilkinson	Yes
53. Effingham	Yes	106. Morgan	Yes	159. Worth	Yes

\* - Consolidated government

## Appendix F. Municipalities Included in the 1998 Local Government Finance Survey

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
1. Abbeville	Yes	56. Bogart	Yes	111. Coleman	Yes
2. Acworth	Yes	57. Boston	Yes	112. College Park	Yes
3. Adairsville	Yes	58. Bostwick	Yes	113. Collins	Yes
4. Adel	Yes	59. Bowdon	Yes	114. Colquitt	Yes
5. Adrian	Yes	60. Bowersville	Yes	115. Comer	Yes
6. Ailey	Yes	61. Bowman	Yes	116. Commerce	Yes
7. Alamo	Yes	62. Braselton	No	117. Concord	Yes
8. Alapaha	Yes	63. Braswell	No	118. Conyers	Yes
9. Albany	Yes	64. Bremen	Yes	119. Coolidge	Yes
10. Aldora	Yes	65. Brinson	No	120. Cordele	Yes
11. Allenhurst	Yes	66. Bronwood	Yes	121. Corinth	No
12. Allentown	Yes	67. Brooklet	Yes	122. Cornelia	Yes
13. Alma	Yes	68. Brooks	Yes	123. Covington	Yes
14. Alpharetta	Yes	69. Broxton	Yes	124. Crawford	Yes
15. Alston	Yes	70. Brunswick	Yes	125. Crawfordville	Yes
16. Alto	Yes	71. Buchanan	Yes	126. Culloden	Yes
17. Ambrose	Yes	72. Buckhead	Yes	127. Cumming	Yes
18. Americus	Yes	73. Buena Vista	Yes	128. Cusseta	Yes
19. Andersonville	Yes	74. Buford	Yes	129. Cuthbert	Yes
20. Arabi	Yes	75. Butler	Yes	130. Dacula	Yes
21. Aragon	No	76. Byromville	Yes	131. Dahlonega	Yes
22. Arcade	Yes	77. Byron	Yes	132. Daisy	Yes
23. Argyle	Yes	78. Cadwell	Yes	133. Dallas	Yes
24. Arlington	Yes	79. Cairo	Yes	134. Dalton	Yes
25. Arnoldsville	Yes	80. Calhoun	Yes	135. Damascus	Yes
26. Ashburn	Yes	81. Camak	Yes	136. Danielsville	Yes
27. Atlanta	Yes	82. Camilla	Yes	137. Danville	Yes
28. Attapulgus	Yes	83. Canon	Yes	138. Darien	Yes
29. Auburn	Yes	84. Canton	Yes	139. Dasher	Yes
30. Austell	Yes	85. Carl	Yes	140. Davisboro	Yes
31. Avalon	No	86. Carlton	Yes	141. Dawson	Yes
32. Avera	Yes	87. Carnesville	Yes	142. Dawsonville	Yes
33. Avondale Estates	Yes	88. Carrollton	Yes	143. DeSoto	Yes
34. Baconton	Yes	89. Cartersville	Yes	144. Dearing	Yes
35. Bainbridge	Yes	90. Cave Spring	Yes	145. Decatur	Yes
36. Baldwin	Yes	91. Cecil	Yes	146. Deepstep	Yes
37. Ball Ground	Yes	92. Cedartown	Yes	147. Demorest	Yes
38. Barnesville	Yes	93. Centerville	Yes	148. Denton	Yes
39. Bartow	Yes	94. Centralhatchee	Yes	149. Dexter	Yes
40. Barwick	Yes	95. Chamblee	Yes	150. Dillard	Yes
41. Baxley	Yes	96. Chatsworth	Yes	151. Doerun	Yes
42. Bellville	Yes	97. Chauncey	Yes	152. Donalsonville	Yes
43. Berkeley Lake	Yes	98. Chester	Yes	153. Dooling	Yes
44. Berlin	Yes	99. Chickamauga	Yes	154. Doraville	Yes
45. Bethlehem	Yes	100. Clarkesville	Yes	155. Douglas	Yes
46. Between	Yes	101. Clarkston	Yes	156. Douglasville	Yes
47. Bibb City	Yes	102. Claxton	Yes	157. DuPont	Yes
48. Bishop	Yes	103. Clayton	Yes	158. Dublin	Yes
49. Blackshear	Yes	104. Clermont	Yes	159. Dudley	Yes
50. Blairsville	Yes	105. Cleveland	Yes	160. Duluth	Yes
51. Blakely	Yes	106. Climax	Yes	161. East Dublin	Yes
52. Bloomingdale	Yes	107. Cobbtown	Yes	162. East Ellijay	Yes
53. Blue Ridge	Yes	108. Cochran	Yes	163. East Point	Yes
54. Bluffton	Yes	109. Cohutta	No	164. Eastman	Yes
55. Blythe	Yes	110. Colbert	Yes	165. Eatonton	Yes

## Appendix F. Municipalities Included in the 1998 Local Government Finance Survey

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
166. Edgehill	Yes	221. Hapeville	Yes	276. Lexington	Yes
167. Edison	Yes	222. Haralson	Yes	277. Lilburn	Yes
168. Elberton	Yes	223. Harlem	Yes	278. Lilly	Yes
169. Ellaville	Yes	224. Harrison	Yes	279. Lincolnton	Yes
170. Ellenton	Yes	225. Hartwell	Yes	280. Lithia Springs	Yes
171. Ellijay	Yes	226. Hawkinsville	Yes	281. Lithonia	Yes
172. Emerson	Yes	227. Hazlehurst	Yes	282. Locust Grove	Yes
173. Enigma	Yes	228. Helen	Yes	283. Loganville	Yes
174. Ephesus	Yes	229. Helena	Yes	284. Lone Oak	Yes
175. Eton	Yes	230. Hephzibah	Yes	285. Lookout Mountain	Yes
176. Euharlee	Yes	231. Hiawassee	Yes	286. Louisville	Yes
177. Fairburn	Yes	232. Higgston	Yes	287. Lovejoy	Yes
178. Fairmount	Yes	233. Hiltonia	Yes	288. Ludowici	Yes
179. Fargo	Yes	234. Hinesville	Yes	289. Lula	Yes
180. Fayetteville	Yes	235. Hiram	Yes	290. Lumber City	Yes
181. Fitzgerald	Yes	236. Hoboken	Yes	291. Lumpkin	Yes
182. Flemington	Yes	237. Hogansville	Yes	292. Luthersville	Yes
183. Flovilla	Yes	238. Holly Springs	Yes	293. Lyerly	Yes
184. Flowery Branch	Yes	239. Homeland	Yes	294. Lyons	Yes
185. Folkston	Yes	240. Homer	Yes	295. Macon	Yes
186. Forest Park	Yes	241. Homerville	Yes	296. Madison	Yes
187. Forsyth	Yes	242. Hoschton	Yes	297. Manassas	Yes
188. Fort Gaines	Yes	243. Hull	Yes	298. Manchester	Yes
189. Fort Oglethorpe	Yes	244. Ideal	Yes	299. Mansfield	Yes
190. Fort Valley	Yes	245. Ila	Yes	300. Marietta	Yes
191. Franklin	Yes	246. Iron City	Yes	301. Marshallville	Yes
192. Franklin Springs	Yes	247. Irwinton	Yes	302. Martin	Yes
193. Funston	Yes	248. Ivey	Yes	303. Maxeys	No
194. Gainesville	Yes	249. Jackson	Yes	304. Maysville	Yes
195. Garden City	Yes	250. Jacksonville	Yes	305. McCaysville	Yes
196. Garfield	Yes	251. Jakin	Yes	306. McDonough	Yes
197. Gay	Yes	252. Jasper	Yes	307. McIntyre	Yes
198. Geneva	Yes	253. Jefferson	Yes	308. McRae	Yes
199. Georgetown	Yes	254. Jeffersonville	Yes	309. Meansville	Yes
200. Gibson	Yes	255. Jenkinsburg	Yes	310. Meigs	Yes
201. Gillsville	Yes	256. Jersey	No	311. Menlo	Yes
202. Girard	Yes	257. Jesup	Yes	312. Metter	Yes
203. Glennville	Yes	258. Jonesboro	Yes	313. Midville	Yes
204. Glenwood	Yes	259. Junction City	Yes	314. Midway	Yes
205. Good Hope	Yes	260. Kennesaw	Yes	315. Milan	Yes
206. Gordon	Yes	261. Keysville	Yes	316. Milledgeville	Yes
207. Graham	Yes	262. Kingsland	Yes	317. Millen	Yes
208. Grantville	Yes	263. Kingston	Yes	318. Milner	Yes
209. Gray	Yes	264. Kite	Yes	319. Mineral Bluff	No
210. Grayson	Yes	265. LaFayette	Yes	320. Mitchell	Yes
211. Greensboro	Yes	266. LaGrange	Yes	321. Molena	Yes
212. Greenville	Yes	267. Lake City	Yes	322. Monroe	Yes
213. Griffin	Yes	268. Lake Park	Yes	323. Montezuma	Yes
214. Grovetown	Yes	269. Lakeland	Yes	324. Monticello	Yes
215. Gum Branch	Yes	270. Lavonia	Yes	325. Montrose	Yes
216. Guyton	Yes	271. Lawrenceville	Yes	326. Moreland	Yes
217. Hagan	Yes	272. Leary	Yes	327. Morgan	Yes
218. Hahira	Yes	273. Leesburg	Yes	328. Morganton	Yes
219. Hamilton	Yes	274. Lenox	Yes	329. Morrow	Yes
220. Hampton	Yes	275. Leslie	Yes	330. Morven	Yes

## Appendix F. Municipalities Included in the 1998 Local Government Finance Survey

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
331. Moultrie	Yes	386. Powder Springs	Yes	441. Sparks	Yes
332. Mount Airy	Yes	387. Preston	Yes	442. Sparta	Yes
333. Mount Vernon	Yes	388. Pulaski	Yes	443. Springfield	Yes
334. Mount Zion	Yes	389. Quitman	Yes	444. St. Marys	Yes
335. Mountain City	Yes	390. Ranger	No	445. Stapleton	Yes
336. Mountain Park	Yes	391. Ray City	Yes	446. Statesboro	Yes
337. Nahunta	Yes	392. Rayle	Yes	447. Statham	Yes
338. Nashville	Yes	393. Rebecca	Yes	448. Stillmore	Yes
339. Nelson	Yes	394. Register	Yes	449. Stockbridge	Yes
340. Newborn	No	395. Reidsville	Yes	450. Stone Mountain	Yes
341. Newington	Yes	396. Remerton	Yes	451. Sugar Hill	Yes
342. Newnan	Yes	397. Rentz	Yes	452. Summertown	Yes
343. Newton	Yes	398. Resaca	Yes	453. Summerville	Yes
344. Nicholls	Yes	399. Rest Haven	No	454. Sumner	Yes
345. Nicholson	Yes	400. Reynolds	Yes	455. Sunny Side	Yes
346. Norcross	Yes	401. Rhine	Yes	456. Surrency	Yes
347. Norman Park	Yes	402. Riceboro	Yes	457. Suwanee	Yes
348. North High Shoals	No	403. Richland	Yes	458. Swainsboro	Yes
349. Norwood	Yes	404. Richmond Hill	Yes	459. Sycamore	Yes
350. Nunez	Yes	405. Riddleville	Yes	460. Sylvania	Yes
351. Oak Park	Yes	406. Rincon	Yes	461. Sylvester	Yes
352. Oakwood	Yes	407. Ringgold	Yes	462. Talbotton	Yes
353. Ochlocknee	Yes	408. Riverdale	Yes	463. Talking Rock	Yes
354. Ocilla	Yes	409. Riverside	Yes	464. Tallapoosa	Yes
355. Oconee	Yes	410. Roberta	Yes	465. Tallulah Falls	Yes
356. Odum	Yes	411. Rochelle	Yes	466. Talmo	Yes
357. Offerman	Yes	412. Rockmart	Yes	467. Tarrytown	Yes
358. Oglethorpe	Yes	413. Rocky Ford	Yes	468. Taylorsville	Yes
359. Oliver	Yes	414. Rome	Yes	469. Temple	Yes
360. Omega	Yes	415. Roopville	Yes	470. Tennille	Yes
361. Orchard Hill	Yes	416. Rossville	Yes	471. Thomaston	Yes
362. Oxford	Yes	417. Roswell	Yes	472. Thomasville	Yes
363. Palmetto	Yes	418. Royston	Yes	473. Thomson	Yes
364. Parrott	Yes	419. Rutledge	Yes	474. Thunderbolt	Yes
365. Patterson	Yes	420. Sale City	Yes	475. Tifton	Yes
366. Pavo	No	421. Sandersville	Yes	476. Tiger	Yes
367. Payne City	Yes	422. Santa Claus	Yes	477. Tignall	Yes
368. Peachtree City	Yes	423. Sardis	Yes	478. Toccoa	Yes
369. Pearson	Yes	424. Sasser	Yes	479. Toombsboro	Yes
370. Pelham	Yes	425. Savannah	Yes	480. Trenton	Yes
371. Pembroke	Yes	426. Scotland	Yes	481. Trion	Yes
372. Pendergrass	Yes	427. Screven	Yes	482. Tunnell Hill	Yes
373. Perry	Yes	428. Senoia	Yes	483. Turin	Yes
374. Pine Lake	Yes	429. Shady Dale	Yes	484. Twin City	Yes
375. Pine Mountain	Yes	430. Sharon	Yes	485. Ty Ty	Yes
376. Pinehurst	Yes	431. Sharpsburg	Yes	486. Tybee Island	Yes
377. Pineview	Yes	432. Shellman	Yes	487. Tyrone	Yes
378. Pitts	Yes	433. Shiloh	Yes	488. Unadilla	Yes
379. Plains	Yes	434. Siloam	Yes	489. Union City	Yes
380. Plainville	Yes	435. Sky Valley	Yes	490. Union Point	Yes
381. Pooler	Yes	436. Smithville	Yes	491. Uvalda	Yes
382. Port Wentworth	Yes	437. Smyrna	Yes	492. Valdosta	Yes
383. Portal	Yes	438. Snellville	Yes	493. Varnell	Yes
384. Porterdale	Yes	439. Social Circle	Yes	494. Vernonburg	Yes
385. Poulan	Yes	440. Soperton	Yes	495. Vidalia	Yes



## Appendix F. Municipalities Included in the 1998 Local Government Finance Survey

<u>Municipality</u>	<u>Responded to survey</u>	<u>Municipality</u>	<u>Responded to survey</u>	<u>Municipality</u>	<u>Responded to survey</u>
496. Vidette	No	509. Watkinsville	Yes	522. Winterville	Yes
497. Vienna	Yes	510. Waverly Hall	Yes	523. Woodbine	Yes
498. Villa Rica	Yes	511. Waycross	Yes	524. Woodbury	Yes
499. Waco	Yes	512. Waynesboro	Yes	525. Woodland	Yes
500. Wadley	Yes	513. West Point	Yes	526. Woodstock	Yes
501. Waleska	Yes	514. Weston	Yes	527. Woodville	Yes
502. Walnut Grove	Yes	515. Whigham	Yes	528. Woolsey	Yes
503. Walthourville	Yes	516. White	Yes	529. Wrens	Yes
504. Warm Springs	Yes	517. White Plains	Yes	530. Wrightsville	Yes
505. Warner Robins	Yes	518. Whitesburg	Yes	531. Yatesville	Yes
506. Warrenton	Yes	519. Willacoochee	Yes	532. Young Harris	Yes
507. Warwick	Yes	520. Williamson	Yes	533. Zebulon	Yes
508. Washington	Yes	521. Winder	Yes		

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